AMENDMENTS TO THE SPECIFICATION:

Please replace paragraph [0007] on page 4, with the following amended paragraph:

[0007] In order to achieve the above object, a method for producing a birefringent film according to the present invention is characterized in that, in the step of stretching a polymer film, the polymer film is stretched in a width direction while being shrunk in a longitudinal direction (a direction perpendicular to the width direction), and ~~assuming that~~ based on the lengths in the width direction and the longitudinal direction of the polymer film before being stretched ~~are 1~~, a change ratio (STD) of the length in the width direction of the polymer film resulting from the stretching and a change ratio (SMD) of the length in the longitudinal direction of the polymer film resulting from the shrinking satisfy a relationship represented by the following formula (1). In the present invention, the change ratio (STD) of the length in the width direction of the polymer film resulting from the stretching and the change radio (SMD) of the length in the longitudinal direction of the polymer film resulting from the shrinking may be calculated assuming that lengths in the width direction and the longitudinal direction of the polymer film before being stretched are 1.

Please replace the paragraph [0099] on page 30, with the following amended paragraph:

[0099] The second base is not particularly limited as long as it has suitable flatness. Preferable examples thereof include glasses and polymer films that are transparent and optically isotropic. The polymer film may be made of, for example, polymethyl methacrylate, polymethacrylate, polystyrene, polycarbonate, polyethersulfone, polyphenylene sulfide, polyalylate, amorphous polyolefin, TAC, an epoxy resin, and a resin composition containing an isobutene/N-methyl

maleimide copolymer and an acrylonitrile/styrene copolymer as described above. Among them, polymethyl methacrylate, polycarbonate, polyalylate, TAC, polyethersulfone, a resin composition containing an isobutene/N-methyl maleimide copolymer and an acrylonitrile/styrene copolymer, and the like are preferable. The second base may be optically anisotropic depending on the intended use thereof. As the optically anisotropic base, a retardation film obtained by stretching a polymer film made of polycarbonate polystyrene, a norbornene–based resin or the like, a polarizing film, etc. may be used, for example.

Please replace paragraph [0121] on page 37, with the following amended paragraph:

[0121] As shown in Table 2, in the birefringent film of Example 1 in which the stretching and shrinking were performed so as to satisfy the requirement represented by the formula (1), variations in the alignment axis angle, Δnd and Rth were significantly smaller than those in the birefringent film of Comparative Example 1 in which only the stretching in the width direction was performed. Furthermore, in the birefringent film of Comparative Example 2 in which the stretching and shrinking did not satisfy the requirement represented by the formula (1) though they were performed at the same time, wrinkles were formed in the width direction. In contrast, the birefringent film of Example 1 was advantageous not only in that variations in Δnd and Rth were suppressed but also in that excellent appearance could be achieved. On the other hand, with regard to the birefringent film of Example 2 formed as a laminate of the base and the polyimide film, since the stretching and shrinking were performed so as to satisfy the requirement represented by the formula (1), variations in the alignment axis angle, Δnd and Rth were significantly smaller than

those in the birefringent film of Comparative Example 3 in which only the stretching in the width direction was performed. Furthermore, in the birefringent film of Comparative Example 4 in which the stretching and shrinking did not satisfy the requirement represented by the formula (1) though they were performed at the same time, wrinkles were formed in the width direction. In contrast, the birefringent film of Example 2 was advantageous not only in that variations in Δnd and Rth were suppressed but also in that excellent appearance could be achieved. Based on these results, it can be said that the method of the present invention can produce a birefringent film that has not only excellent appearance but also excellent uniformity in optical characteristics with variations in alignment axis angle, in–plane retardation, retardation in the thickness direction, etc. being suppressed, and thus, such a birefringent film can contribute to the improvement in display characteristics of various image displays such as a liquid crystal display. Moreover, because the method of the present invention allows a birefringent film with excellent appearance and optical characteristics to be obtained even when a polymer film is stretched in the width direction, the method of the present invention is particularly useful, for example, when attaching the birefringent film and a polarizing film to each other continuously in the state where the ~~transmission~~ slow axis of the birefringent film is parallel to the ~~slow~~ transmission axis of the polarizing film as described above.